[redacted]

IN THE

Supreme Court of the United States

October Term, 1970
No. 980

PEER 67, INC. a/k/a
EDGEWATER INN,
Petitioner,

v.

KING COUNTY, a Municipal Corporation;
A. J. STERN as Assessor for King
County; and A. A. THEMPEN as
Treasurer for King County,
Washington,
Respondents.

RESPONSE TO BRIEF IN OPPOSITION TO PETITION FOR CERTIORARI

The brief in opposition to the Petition for Certiorari falsely states that the federal questions presented to this Court were not raised until the Petition for Rehearing (R. 0177). These federal issues were raised first by the letter of protest under which the taxes were paid, which in part provides:

> "(3) the assessments of the properties involved violate the statutes and Constitution of the State of Washington and the Constitution of the United States requiring assessment of taxes to be on an equal basis for all classes of property;"

and

> "(4) the assessments of the subject properties is so arbitrary and capricious as to be inconsistent with the exercise of an honest judgment and so unequal and

discriminatory as to violate the fundamental law of the land;"

and

"(6) the assessment was made upon a fundamentally wrong basis resulting in the subject properties being valued without authority of law at a considerable higher percentage of value than other similar classes of property and not pursuant to the methods required by law;"

which letter was made a part of the original Complaint.

Further, Finding of Fact XVII reads:

"(3) The assessments of the properties involved violate the statutes and constitution of the State of Washington and the Constitution of the United States requiring assessment of taxes to be on an equal basis for classes of property."

and

"(6) The assessment was made upon a fundamentally wrong basis resulting in the subject properties being valued without authority of law at a considerably higher percentage of value than other similar classes of property and not pursuant to the methods required by law."

Moses Lake Homes, Inc. v. Grant County, 365 U.S. 744, 6 L.Ed.2d 66 (1961) was an integral part of every brief and argument at all levels of the Washington courts.

We further call to the attention of this Court that neither the respondent nor the Supreme Court of the State of Washington has ever, nor does it now, deny that Petitioner's leasehold will be taxed by a different method and at a discriminatorily higher rate than other leaseholds of tax-exempt federal and state lands.

JENNINGS P. FELIX & ASSOCIATES
By JENNINGS P. FELIX
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